

## Date \_\_\_\_\_

**Disregard this page if entire taxable income is from salary and wages**

<b>SCHEDULE G</b>		RENTAL INCOME - Attach Federal Schedule E or Form 8825.			
KIND & LOCATION OF PROPERTY	AMOUNT OF RENT	DEPRECIATION	REPAIRS	OTHER EXPENSES	NET INCOME (LOSS)
NET INCOME (OR LOSS) SCHEDULE G					<b>PAGE 1, LINE 3A \$</b>

**NOTE: Losses for rentals located outside the City can only be used to offset profits from rental units located outside the City.**

Ohio's Municipal Income Tax Reform (House Bill 95) created a uniform Net Profits Base. Returns must comply with Ohio Revised Code 718.01. Excluding Schedule C, E and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all schedules and statements to support your income calculation. Returns which do not comply will be amended by the Tax Department or returned to the taxpayer for resubmission.

<b>SCHEDULE H</b>		BUSINESS INCOME (including Schedule C filers) - Attach all federal schedules and supporting statements	
FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSSES AND SPECIAL DEDUCTIONS per attached return (Form 1120, Line 28; Form 1120S, Schedule K; Form 1120A, Line 24; Form 1065 "Analysis of Net Income (Loss)", Line 1; Form 1041, Line 17; Form 990T, Line 30)			
ADD ITEMS NOT DEDUCTIBLE under Income Tax Ordinance (per Line h, Schedule X)	1. \$		
DEDUCT ITEMS NOT TAXABLE under Income Tax Ordinance (per Line i, Schedule X)	2. \$		
ADJUSTED NET PROFIT (Line 1 plus Line 2 minus Line 3)	3. \$		
BUSINESS ALLOCATION FORMULA - Average Percentage (Schedule Y) (if applicable)	4. \$		
APPORTIONED NET PROFITS (Multiply Line 4 by Line 5) - <b>Enter on Page 1, Line 3B</b>	5. %		
	6. \$		

<b>SCHEDULE X</b>		RECONCILIATION WITH FEDERAL INCOME TAX RETURN - UNIFORM NET PROFITS BASE	
ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE
a. Capital Losses (IRC 1221 or 1231)	\$		i. Capital Gains (IRC 1221 or 1231 property, except to the extent the income and gains apply to those described in IRC section 1245 or 1250)
b. 5% of intangible property except that from IRC 1221 or 1231 property disposition	\$		j. Intangible Income:
c. Taxes based on income (state, city)	\$		Interest
d. Guaranteed payments or accruals to or for current or former partners or members	\$		Dividends
e. Amounts for qualified self-employed retirement, health & life insurance plans for owners of non-C corporation entities	\$		Patents, copyrights, etc.
f. All amounts allowed as a deduction in the computation of federal taxable income for REIT or RIC.	\$		k. Other (Explain)
g. Other (Explain)	\$		
	\$		
	\$		
h. Total additions (Line 2, Schedule H above)	\$		l. Total deductions (Line 3, Schedule H above)
			\$

<b>SCHEDULE Y</b>		BUSINESS ALLOCATION FORMULA - FOR <b>NON-RESIDENT</b> BUSINESS ENTITIES ONLY		
		A. Located Everywhere	B. Located in N. Canton	C. Percentage (B/A)
STEP 1	Avg original book value of real & tangible property	\$	\$	
	Gross annual rentals multiplied by 8	\$	\$	
	Total Step 1	\$	\$	%
STEP 2	Total wages, salaries, commissions and other compensation paid to all employees	\$	\$	%
STEP 3	Gross receipts from sales and work or services performed	\$	\$	%
STEP 4	Total of percentages			%
STEP 5	Average percentage (Divide total percentages by number of percentages used) (Line 5, Schedule H above)			%

<b>SCHEDULE Z</b>		PARTNERS' DISTRIBUTIVE SHARE OF NET INCOME - FROM FEDERAL SCHEDULES 1065K AND 1099					
1. NAME AND MUNICIPALITY OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
7. Totals from Schedule G and H Above			100%	\$			

NOTE: Schedule Z must be completed by all partnerships and associations filing returns. Amounts must correspond to amounts reported in Schedule G and Schedule H above.